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districts of Ganjām, Vizagapatam, Gōdāvari, Kistna and Guntūr during the last three years.

A.—A statement will be prepared.

Pay and allowance of sub-assistant inspectors of schools.

450 *Q.*—Mr. S. Srinivasa Ayyangar : To ask the Hon'ble the Minister for Education—

(*a*) whether he has received memorials from sub-assistant inspectors of schools praying for a time-scale of pay of Rs. 150—15—300—25—500, with an efficiency bar at Rs. 400 and for a fixed travelling allowance of Rs. 50 instead of the present allowance of Rs. 25 ; and

(*b*) what action Government propose to take in the matter.

A.—(*a*) The answer is in the affirmative.

(*b*) The attention of the Member is drawn to pages 6 and 10 of G.O. No. 215, Financial, dated the 4th March 1921, which has been furnished to him.

Mr. R. Srinivasa Ayyangar :—" With reference to question 450, will the Hon'ble the Minister for Education be pleased to furnish the other Honourable Members a copy of the Government Order ? "

The Hon'ble Diwan Bahadur A. Subbarayulu Reddiyar :—" Yes, if they apply for it."

Restrictions regarding application for water.

451 *Q.*—Mr. A. Subbarayudu : To ask the Hon'ble the Member for Revenue whether in view of the fact that the Government have repeatedly exhorted people to increase the output of paddy, he will be pleased to state whether the Government would remove the restrictions regarding applications for water and imposing penal assessment.

A.—The answer is in the negative. The adoption of the Honourable Member's suggestion would operate to the detriment of the registered ayacut which has first claim to the supply of water and tend to restrict the outturn of paddy rather than increase it.

Accounts in vernacular of assessees.

452 *Q.*—Mr. O. Tanikachala Chettiyar : To ask the Hon'ble the Member for Finance whether in Bombay, Calcutta and Rangoon or in any of these cities there is any rule corresponding to rule 17 (*a*) purporting to be framed under section 43 of the Income-tax Act of 1918 requiring assessees who keep accounts in languages other than the vernaculars of those Presidencies or in the English language to produce under section 18 (2) of the Income-tax Act true translation of the accounts in English or in any of the vernaculars of the respective Presidencies.

A.—The Government have no information.